

## **REPORT OF THE AUDIT COMMITTEE**

**JULY 27, 2010**

The Honorable,  
The Board of Commissioners of Cook County

### **ATTENDANCE**

Present: Chairman Daley, Commissioners Butler, Gorman, Vice Chairman Goslin, Reyes and Schneider (6)

Ex-Officio Members: Laura A. Burman – Cook County Auditor (1)

Absent: Commissioner Gainer (1)

Ex-Officio Members: Jaye Morgan Williams – Chief Financial Officer, Bureau of Finance (1)

Also Present: Alexis A. Herrera – Chief Financial Officer, Office of the Sheriff; and Sojourner Colbert – Finance Director, Office of the Sheriff;

Court Reporter: Anthony W. Lisanti, C.S.R.

Ladies and Gentlemen:

Your Audit Committee of the Board of Commissioners of Cook County met pursuant to notice on Tuesday, July 27, 2010 at the hour of 9:30 A.M. in the Board Room, Room 569, County Building, 118 North Clark Street, Chicago, Illinois.

Chairman Daley called the meeting to order, and entered into the record a copy of a letter from his office to the Sheriff (Attachment A).

Your Committee commenced consideration of the audit and report:

307676 INDEPENDENT AUDITOR'S REPORT – SHERIFF'S OFFICE. Transmitting a Communication, dated June 11, 2010 from Thomas J. Dart, Sheriff of Cook County, by Alexis A. Herrera, Chief Financial Officer:

submitting the Independent Auditor's Report dated March 25, 2010, from Sam Macaluso & Associates, Inc., Certified Public Accountants for the period ending November 30, 2009. This audit report contains a Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances for the Federal Equitable Sharing Program, the State Equitable Sharing Program and the Money Laundering Sharing Program administered by the Cook County Sheriff's Office.

**\* Referred to the Audit Committee on 07/13/10.**

Alexis A. Herrera, Chief Financial Officer, Office of the Sheriff, commented the Audit Report is done yearly for the Sheriff's Office Asset Forfeiture accounts. Four (4) accounts were audited and there was one finding.

Sojourner Colbert, Finance Director, Office of the Sheriff, stated the one finding for the State Asset Forfeiture Fund was basically a mistake on behalf of the Sheriff's personnel at the Police Department. One of the Sheriff's officers was on an investigation and he came back with the flash roll monies which were put into a box where all monies were segregated. The monies should not have been placed in this box.

Chairman Daley asked if all appropriate precautions are now in place to ensure the security of cash on hand. Ms. Colbert replied in the affirmative.

**Vice Chairman Goslin, seconded by Commissioner Schneider, moved to receive and file Communication Number 307676. The motion carried.**

**Commissioner Schneider, seconded by Commissioner Reyes, moved to adjourn the meeting. The motion carried and the meeting was adjourned.**

**YOUR COMMITTEE RECOMMENDS THE FOLLOWING ACTION  
WITH REGARD TO THE MATTER NAMED HEREIN:**

Communication Number 307676

Receive and File

Respectfully submitted,  
Audit Committee

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John P. Daley, Chairman

Attest:

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Matthew B. DeLeon, Secretary

The transcript and audio recording for this meeting are available from the Office of the Secretary to the Board, 118 North Clark Street, Room 567, Chicago, IL 60602.